July 10, 2006

By Hand

Mary L. Cottrell, Secretary Massachusetts Department of Telecommunications and Energy One South Station Boston, MA 02110

Re: In Re: Investigation of the Department of telecommunications and Energy on its own Motion to Establish Retail Billing and Termination Practices for Telecommunications Carriers, DTE 06-08

Dear Secretary Cottrell:

The reply comments of RNK, Inc. d/b/a RNK Telecom in response to the issues raised by the above-entitled Order Opening a Notice of Inquiry are enclosed for filing.

Thank you for the opportunity to comment. Please contact me at (781) 613-6170 or lcastano@rnktel.com if you have any questions.

Sincerely,

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Lynn Castano Counsel